

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

M S D Pike Township (5350)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$5,279,908	\$5,451,750	\$6,009,337	\$6,449,593	5.13%	7.33%
Non - Certified Salaries	120	\$1,275,704	\$1,693,414	\$1,416,066	\$1,421,273	2.74%	0.37%
Group Health Insurance	222	\$1,070,279	\$1,179,484	\$1,309,745	\$1,401,572	6.97%	7.01%
Teacher Retirement Fund, After 7-1-95	216	\$427,654	\$468,049	\$546,351	\$613,919	9.46%	12.37%
Other Professional and Technical Services	319	\$513,756	\$541,377	\$558,322	\$565,356	2.42%	1.26%
Social Security Certified	212	\$394,198	\$406,060	\$446,932	\$478,288	4.95%	7.02%
Workers Compensation Insurance	225	\$39,555	\$45,998	\$84,471	\$211,450	52.06%	150.32%
Public Employees Retirement Fund	214	\$125,734	\$194,523	\$181,341	\$180,550	9.47%	-0.44%
Instructional Programs Improvement Services	312	\$120,937	\$76,599	\$115,118	\$128,480	1.52%	11.61%
Social Security Noncertified	211	\$93,019	\$122,663	\$100,307	\$100,394	1.93%	0.09%
Other Employee Benefits	241 - 290	\$68,203	\$63,773	\$75,854	\$74,821	2.34%	-1.36%
Operational Supplies	611	\$46,736	\$131,095	\$68,413	\$59,714	6.32%	-12.72%
Equipment	730	\$430,286	\$227,171	\$51,660	\$43,427	-43.64%	-15.94%
Group Life Insurance	221	\$24,328	\$27,531	\$28,118	\$31,163	6.39%	10.83%
Other Supplies and Materials	615, 660 - 689	\$24,452	\$7,614	\$8,229	\$30,969	6.08%	276.36%
Teacher Retirement Fund, Prior to 7-1-95	215	\$33,018	\$26,540	\$21,422	\$18,496	-13.49%	-13.66%
Travel	580	\$27,217	\$19,975	\$17,662	\$10,345	-21.48%	-41.43%
Stipends	131	\$4,474	\$19,009	\$13,796	\$8,205	16.37%	-40.52%
Miscellaneous Objects	876 - 899	\$11,728	\$8,033	\$0	\$8,035	-9.02%	NA
Pupil Services	313	\$155,575	\$172,275	\$39,626	\$4,904	-57.86%	-87.62%
Terminal Leave	125	\$13,420	\$5,040	\$6,000	\$2,000	-37.87%	-66.67%
Telephone	531	\$5,347	\$13,960	\$7,702	\$605	-42.01%	-92.15%
Food Purchases	614	\$204	\$743	\$63	\$130	-10.70%	108.00%
Computer Hardware	741	\$0	\$9,785	\$1,876	\$54	NA	-97.12%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$5,166	\$0	\$0	NA	NA
Content	747	\$711	\$0	\$0	\$0	-100.00%	NA
Overtime Salaries	140	\$515	\$121	\$128	\$0	-100.00%	-100.00%
Severance/Early Retirement Pay	213	\$63,338	\$0	\$0	\$0	-100.00%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$525	\$0	\$1,200	\$0	-100.00%	-100.00%
Dues and Fees	810	\$0	\$0	\$8,522	\$0	NA	-100.00%
Student Instructional Support Total		\$10,250,819	\$10,917,745	\$11,118,261	\$11,843,744	3.68%	6.53%

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M S D Pike Township (5350)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Academic Achievement							
Certified Salaries	110	\$34,999,626	\$36,018,878	\$36,514,752	\$37,838,893	1.97%	3.63%
Group Health Insurance	222	\$7,806,808	\$8,261,386	\$8,454,475	\$8,981,781	3.57%	6.24%
Non - Certified Salaries	120	\$6,690,646	\$6,744,542	\$6,792,246	\$7,172,978	1.76%	5.61%
Teacher Retirement Fund, After 7-1-95	216	\$2,895,353	\$3,036,750	\$3,205,466	\$3,370,802	3.87%	5.16%
Social Security Certified	212	\$2,642,813	\$2,702,033	\$2,749,145	\$2,838,941	1.81%	3.27%
Textbooks	630	\$589,009	\$1,046,862	\$440,642	\$1,521,743	26.78%	245.35%
Workers Compensation Insurance	225	\$260,472	\$289,909	\$516,978	\$1,218,674	47.07%	135.73%
Instructional Programs Improvement Services	312	\$897,453	\$837,325	\$687,567	\$735,485	-4.85%	6.97%
Stipends	131	\$127,592	\$323,698	\$715,083	\$685,982	52.27%	-4.07%
Other Supplies and Materials	615, 660 - 689	\$555,864	\$483,316	\$653,940	\$639,358	3.56%	-2.23%
Pre-2008 Object Code - Temporary Salaries	130	\$977,740	\$639,019	\$494,870	\$591,517	-11.81%	19.53%
Operational Supplies	611	\$964,373	\$1,401,044	\$570,305	\$577,859	-12.02%	1.32%
Social Security Noncertified	211	\$495,050	\$497,748	\$503,223	\$529,199	1.68%	5.16%
Public Employees Retirement Fund	214	\$263,376	\$333,817	\$355,168	\$393,781	10.58%	10.87%
Computer Hardware	741	\$82,175	\$285,792	\$440,527	\$352,161	43.88%	-20.06%
Instruction Services	311	\$352,794	\$93,537	\$175,075	\$264,101	-6.98%	50.85%
Travel	580	\$225,841	\$101,136	\$171,430	\$239,395	1.47%	39.65%
Other Employee Benefits	241 - 290	\$234,136	\$299,139	\$214,316	\$208,714	-2.83%	-2.61%
Teacher Retirement Fund, Prior to 7-1-95	215	\$207,279	\$196,449	\$186,427	\$178,911	-3.61%	-4.03%
Equipment	730	\$75,223	\$35,024	\$92,100	\$158,804	20.54%	72.42%
Pupil Services	313	\$189,136	\$252,147	\$82,835	\$157,117	-4.53%	89.67%
Content	747	\$3,227	\$27,206	\$40,990	\$154,328	162.98%	276.50%
Library Books	640	\$114,853	\$131,636	\$113,277	\$143,873	5.79%	27.01%
Group Life Insurance	221	\$75,128	\$78,491	\$83,015	\$99,073	7.16%	19.34%
Dues and Fees	810	\$21,775	\$35,639	\$43,680	\$75,721	36.56%	73.35%
Other Professional and Technical Services	319	\$49,713	\$145,464	\$101,461	\$40,291	-5.12%	-60.29%
Periodicals	650	\$29,356	\$25,325	\$26,525	\$36,719	5.75%	38.43%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$8,944	\$27,961	NA	212.62%
Other Communication Services	533 - 539	\$25,621	\$21,600	\$37,000	\$27,103	1.42%	-26.75%
Student Transportation Services	510	\$133,405	\$68,060	\$54,991	\$19,943	-37.82%	-63.73%
Terminal Leave	125	\$53,680	\$22,605	\$36,325	\$18,105	-23.79%	-50.16%
Food Purchases	614	\$22,741	\$10,939	\$12,414	\$16,386	-7.87%	32.00%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

M S D Pike Township (5350)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Awards	875	\$7,218	\$66,059	\$3,565	\$4,423	-11.52%	24.05%
Entertainment	240	\$1,860	\$4,265	\$2,010	\$4,246	22.91%	111.25%
Postage and Postage Machine Rental	532	\$0	\$3,719	\$0	\$3,809	NA	NA
Miscellaneous Objects	876 - 899	\$545	\$0	\$0	\$0	-100.00%	NA
Telecommunications Equipment	745	\$0	\$0	\$3,000	\$0	NA	-100.00%
Other Technology Hardware	746	\$0	\$2,750	\$6,934	\$0	NA	-100.00%
Repairs and Maintenance Services	430	\$0	\$2,247	\$0	\$0	NA	NA
Gasoline and Lubricants	613	\$153	\$0	\$0	\$0	-100.00%	NA
Transfer Tuition - Other	569	\$535,148	\$483,000	\$500,500	\$0	-100.00%	-100.00%
Severance/Early Retirement Pay	213	\$445,000	\$0	\$0	\$0	-100.00%	NA
Advertising	540	\$19,258	\$2,300	\$81	\$0	-100.00%	-100.00%
Overtime Salaries	140	\$0	\$0	\$172	\$0	NA	-100.00%
Student Academic Achievement Total		\$63,071,439	\$65,010,856	\$65,091,453	\$69,328,176	2.39%	6.51%
Overhead and Operational							
Non - Certified Salaries	120	\$7,548,149	\$7,435,457	\$8,332,279	\$8,655,381	3.48%	3.88%
Other Supplies and Materials	615, 660 - 689	\$3,022,172	\$3,102,126	\$3,459,666	\$3,517,516	3.87%	1.67%
Other Professional and Technical Services	319	\$1,785,294	\$2,570,489	\$2,800,105	\$3,085,264	14.66%	10.18%
Light and Power - Other Than Heating and Cooling	625	\$1,455,205	\$605,394	\$3,090,899	\$2,780,300	17.57%	-10.05%
Repairs and Maintenance Services	430	\$3,111,171	\$2,381,558	\$2,108,048	\$1,957,137	-10.94%	-7.16%
Equipment Purchase over the LEA's Cap. Threshold	735	\$2,912,192	\$1,475,122	\$1,457,292	\$1,668,037	-13.00%	14.46%
Group Health Insurance	222	\$1,447,786	\$1,515,016	\$1,584,837	\$1,559,767	1.88%	-1.58%
Insurance	520	\$1,608,153	\$2,445,100	\$2,084,836	\$1,150,168	-8.04%	-44.83%
Certified Salaries	110	\$770,488	\$932,324	\$966,932	\$986,631	6.38%	2.04%
Content	747	\$1,136,998	\$847,771	\$788,018	\$862,020	-6.69%	9.39%
Public Employees Retirement Fund	214	\$629,386	\$655,889	\$796,462	\$813,254	6.62%	2.11%
Gasoline and Lubricants	613	\$964,042	\$1,094,790	\$1,133,541	\$696,661	-7.80%	-38.54%
Social Security Noncertified	211	\$651,739	\$624,673	\$667,148	\$669,411	0.67%	0.34%
Miscellaneous Objects	876 - 899	\$509,286	\$507,963	\$523,691	\$550,325	1.96%	5.09%
Water and Sewage	411	\$318,859	\$292,490	\$323,248	\$408,318	6.38%	26.32%
Heating and Cooling for Buildings - Gas	622	\$540,672	\$607,647	\$410,906	\$386,595	-8.04%	-5.92%
Pre-2008 Object Code - Temporary Salaries	130	\$281,098	\$412,138	\$306,886	\$372,127	7.27%	21.26%
Equipment	730	\$114,958	\$142,268	\$165,123	\$358,699	32.91%	117.23%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

M S D Pike Township (5350)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Statistical Services	317	\$400,379	\$314,920	\$176,133	\$313,379	-5.94%	77.92%
Workers Compensation Insurance	225	\$125,486	\$130,620	\$175,361	\$312,871	25.66%	78.42%
Computer Hardware	741	\$737,451	\$280,078	\$698,021	\$301,451	-20.04%	-56.81%
Telephone	531	\$26,472	\$447,907	\$593,575	\$286,957	81.45%	-51.66%
Removal of Refuse and Garbage	412	\$93,576	\$90,668	\$96,000	\$100,730	1.86%	4.93%
Overtime Salaries	140	\$129,848	\$82,799	\$124,853	\$96,934	-7.05%	-22.36%
Operational Supplies	611	\$113,715	\$103,439	\$83,135	\$94,469	-4.53%	13.63%
Teacher Retirement Fund, After 7-1-95	216	\$67,417	\$70,746	\$74,375	\$75,278	2.80%	1.21%
Tires and Repairs	612	\$103,672	\$95,859	\$93,380	\$65,559	-10.83%	-29.79%
Social Security Certified	212	\$47,387	\$63,278	\$63,161	\$63,948	7.78%	1.25%
Rentals	440	\$820	\$34,120	(\$3,503)	\$63,441	196.58%	1911.25%
Other Employee Benefits	241 - 290	\$68,080	\$42,813	\$64,220	\$58,786	-3.60%	-8.46%
Travel	580	\$32,159	\$38,030	\$43,928	\$51,588	12.54%	17.44%
Dues and Fees	810	\$39,051	\$32,266	\$36,333	\$39,409	0.23%	8.47%
Vehicles	731	\$23,146	\$7,802	\$7,440	\$38,129	13.29%	412.51%
Other Communication Services	533 - 539	\$43,077	\$30,300	\$26,264	\$35,439	-4.76%	34.93%
Bank Service Charges	871	\$42,087	\$34,099	\$17,507	\$29,779	-8.28%	70.10%
Board Member Compensation	115	\$14,000	\$14,000	\$21,056	\$25,936	16.67%	23.18%
Student Transportation Services	510	\$42,395	\$22,900	\$10	\$25,116	-12.27%	251060.00%
Printing and Binding	550	\$71,517	\$48,350	\$47,014	\$23,506	-24.28%	-50.00%
Group Life Insurance	221	\$20,191	\$20,995	\$22,237	\$22,773	3.05%	2.41%
Staff Services	314	\$12,446	\$24,861	\$26,186	\$20,526	13.32%	-21.61%
Other Purchased Services	593	\$14,508	\$16,638	\$16,676	\$19,175	7.22%	14.99%
Unemployment Insurance	230	\$168,296	\$43,067	\$39,220	\$14,566	-45.76%	-62.86%
Cleaning Services	420	\$4,955	\$7,211	\$10,089	\$12,679	26.48%	25.68%
Terminal Leave	125	\$2,863	\$58,736	\$16,963	\$10,900	39.69%	-35.74%
Other Purchased Property Services	490 - 499	\$23,787	\$22,470	\$11,235	\$8,375	-22.97%	-25.46%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,821	\$35,633	\$21,066	\$7,923	20.00%	-62.39%
Advertising	540	\$5,151	\$12,010	\$8,055	\$7,540	9.99%	-6.39%
Textbooks	630	\$2,470	\$337	\$3,190	\$3,511	9.19%	10.05%
Food Purchases	614	\$195	\$5,545	\$8,120	\$2,044	79.94%	-74.83%
Library Books	640	\$766	\$1,243	\$971	\$1,098	9.42%	13.06%
Professional Development	748	\$117,146	\$13,744	\$0	\$899	-70.40%	NA
Entertainment	240	\$0	\$132	\$440	\$769	NA	74.85%

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M S D Pike Township (5350)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Telecommunications Equipment	745	\$0	\$15,420	\$0	\$0	NA	NA
Severance/Early Retirement Pay	213	\$5,850	\$0	\$0	\$0	-100.00%	NA
Heating and Cooling for Buildings - Electricity	621	\$846,834	\$1,880,700	(\$710,353)	(\$232,187)	NA	67.31%
Overhead and Operational Total		\$32,258,664	\$31,791,949	\$32,912,272	\$32,480,908	0.17%	-1.31%

Non Operational

Construction Services	450	\$10,281,323	\$21,897,509	\$23,009,554	\$16,978,476	13.36%	-26.21%
Redemption of Principal	831	\$15,905,000	\$16,074,000	\$13,725,000	\$8,917,100	-13.47%	-35.03%
Interest	832	\$1,283,247	\$1,302,756	\$1,765,773	\$2,434,900	17.37%	37.89%
Non - Certified Salaries	120	\$1,187,308	\$1,266,469	\$1,317,992	\$1,431,802	4.79%	8.64%
Equipment	730	\$1,803,144	\$1,029,515	\$1,846,532	\$1,211,136	-9.47%	-34.41%
Other Professional and Technical Services	319	\$3,073,951	\$2,128,911	\$1,151,206	\$689,487	-31.18%	-40.11%
Certified Salaries	110	\$382,996	\$425,225	\$390,580	\$458,823	4.62%	17.47%
Other Purchased Services	593	\$53,742	\$23,944	\$80,648	\$365,638	61.50%	353.38%
Group Health Insurance	222	\$188,905	\$188,649	\$192,746	\$218,860	3.75%	13.55%
Rentals	440	\$204,476	\$199,938	\$209,848	\$203,882	-0.07%	-2.84%
Equipment Purchase over the LEA's Cap. Threshold	735	\$209,034	\$302,049	\$266,587	\$156,959	-6.91%	-41.12%
Public Employees Retirement Fund	214	\$86,233	\$103,264	\$109,357	\$117,529	8.05%	7.47%
Other Supplies and Materials	615, 660 - 689	\$6,688	\$3,171	\$18,337	\$113,782	103.09%	520.49%
Social Security Noncertified	211	\$86,246	\$91,346	\$96,937	\$104,447	4.90%	7.75%
Miscellaneous Objects	876 - 899	\$0	\$0	\$47,756	\$52,830	NA	10.63%
Awards	875	\$89,858	\$83,325	\$23,075	\$47,509	-14.73%	105.89%
Workers Compensation Insurance	225	\$10,743	\$9,464	\$18,062	\$47,262	44.83%	161.67%
Teacher Retirement Fund, After 7-1-95	216	\$35,790	\$40,886	\$38,726	\$45,823	6.37%	18.33%
Operational Supplies	611	\$56,018	\$48,262	\$43,315	\$44,804	-5.43%	3.44%
Repairs and Maintenance Services	430	\$68,726	\$40,246	\$174,363	\$42,136	-11.51%	-75.83%
Social Security Certified	212	\$28,315	\$32,459	\$28,444	\$33,722	4.47%	18.56%
Light and Power - Other Than Heating and Cooling	625	\$0	\$0	\$11,325	\$17,979	NA	58.76%
Food Purchases	614	\$4,869	\$10,751	\$7,341	\$16,908	36.51%	130.33%
Instruction Services	311	\$1,430	\$7,506	\$2,640	\$11,483	68.34%	334.95%
Land and Easements	710	\$11,292	\$11,644	\$27,832	\$7,916	-8.50%	-71.56%
Instructional Programs Improvement Services	312	\$12,529	\$6,440	\$4,887	\$5,618	-18.17%	14.95%
Dues and Fees	810	\$5,741	\$377	\$1,308	\$4,657	-5.10%	256.00%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Other Employee Benefits	241 - 290	\$1,255	\$2,093	\$1,318	\$2,945	23.78%	123.37%
Group Life Insurance	221	\$2,106	\$2,126	\$2,202	\$2,748	6.88%	24.78%
Travel	580	\$12,628	\$4,125	\$21,131	\$2,403	-33.95%	-88.63%
Insurance	520	\$0	\$0	\$0	\$1,440	NA	NA
Content	747	\$0	\$0	\$0	\$1,049	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,114	\$1,215	\$860	\$736	-9.84%	-14.45%
Heating and Cooling for Buildings - Electricity	621	\$0	\$41	\$0	\$0	NA	NA
Improvements Other Than Buildings	715	\$127,469	\$704,752	\$306,505	\$0	-100.00%	-100.00%
Buildings	720	\$23,108	\$16,880	\$33,606	\$0	-100.00%	-100.00%
Printing and Binding	550	\$12,680	\$6,610	\$4,172	\$0	-100.00%	-100.00%
Student Transportation Services	510	\$0	\$0	\$2,345	\$0	NA	-100.00%
Pupil Services	313	\$0	\$0	\$18,030	\$0	NA	-100.00%
Terminal Leave	125	\$0	\$0	\$4,113	\$0	NA	-100.00%
Computer Hardware	741	\$0	\$0	\$1,500	\$0	NA	-100.00%
Non Operational Total		\$35,257,963	\$46,065,945	\$45,005,951	\$33,792,790	-1.06%	-24.91%
Grand Total		\$140,838,885	\$153,786,494	\$154,127,936	\$147,445,619	1.15%	-4.34%